

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

<u>Applicant(s):</u>	Christian Spieler et al.	<u>Examiner:</u>	William E. Rankins
<u>Application No.:</u>	10/644,281	<u>Confirmation No.:</u>	5799
<u>Filed:</u>	August 20, 2003	<u>Group Art Unit:</u>	3696
<u>For:</u>	SYSTEM AND METHOD FOR MANAGER ENHANCED RETURN ON COLLATERALIZED DEBT OBLIGATION TRANSACTIONS		

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

REPLY TO OFFICE ACTION

Sir:

In response to the Office Action communication dated December 24, 2008 received in connection with the above-identified pending patent application, Applicants respectfully submit herewith for consideration the following listed amendment parts, which are detailed in this paper pursuant to the requirements prescribed under 37 C.F.R. §1.121:

AMENDMENT TO THE CLAIMS, beginning on page 2 of this paper.

REMARKS, beginning on page 8 of this paper.